

HOUSE AMENDMENTS TO HOUSE BILL 4026

By COMMITTEE ON REVENUE

February 28

- 1 In line 2 of the printed bill, delete “amending ORS 317.853;”.
- 2 Delete lines 4 through 20 and insert:
- 3 “**SECTION 1. Section 2 of this 2018 Act is added to and made a part of ORS chapter 316.**
- 4 “**SECTION 2. The Department of Revenue may not use the charitable contributions or**
- 5 **activities of an individual or the individual’s spouse, whether performed inside or outside this**
- 6 **state, for the purposes of determining the individual’s domicile or resident status under this**
- 7 **chapter.**
- 8 “**SECTION 3. Section 2 of this 2018 Act applies to tax years beginning on or after January**
- 9 **1, 2019.**”
- 10 In line 21, delete “2” and insert “4”.
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